



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Mike Waterman **Phone #:** (406) 522-6042

(Signature)

(Date)

**Chair, Board of Trustees:** Wendy Tage

(Signature)

(Date)

**County Superintendant** Laura Axtman

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
115	Medicaid Reimbursements	STATE	None	None
116	Safe Routes to School - Infrastructure	FEDERAL	Unknown	20.205
118	Summer School	LOCAL	None	Local
119	State OTO Indian Education for All	STATE	None	state
120	Gifted and Talented Fundraiser	LOCAL	None	None
121	NW Energy Landscape	LOCAL	None	None
122	Longfellow Artworks	LOCAL	None	None
123	Hawthorne Art Program	LOCAL	None	None
124	After School Programs	LOCAL	None	None
125	Federal Indirect Cost	LOCAL	None	None
127	Emily Dickinson Library Fundraiser	LOCAL	None	None
128	Fit Kids Big Sky State Games	LOCAL	None	None
130	Hyalite Summer Mobile Library	LOCAL	None	None
131	Music Enrichment	LOCAL	None	None
132	IDEA Part B	FEDERAL	16-0350-77-16	84.027
133	Indian Ed for All - MT Pro Development	STATE	16-0350-46-16-IMP	None
134	IDEA Preschool	FEDERAL	16-0350-79-16	84.173A
135	Title II Part A - State Levels	FEDERAL	16-0350-14-16-SLA	84.367A
136	School Wellness Mini-Grant	FEDERAL	16-0350-2015-SWIA	10.574
138	Title VII, Indian Education	FEDERAL	S060A150430	84.060
139	Morning Star Arts, Music and Library	LOCAL	None	None
140	Indian Ed for All - Meadowlark	STATE	None	None
141	Project REAL	STATE	None	None
143	Hyalite Library Fundraiser	LOCAL		
144	Prevention Incentive Funds	STATE	None	None
145	Trout Unlimited	LOCAL	None	None
147	Title II, Part B Math & Science Partnerships	FEDERAL	16-0350-15-15-MSP	84.366B
148	Meadowlark PAC	LOCAL	None	None
149	Gifted and Talented	STATE	16-0350-13-16	State
150	Gallatin Gardeners Club	LOCAL	None	None
151	Exxon Mobil - Elementary Schools	LOCAL		
152	Bozeman Friends of Music	LOCAL	None	None

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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
153	Title II Part A	FEDERAL	16-0350-14-16	84.367
154	Sourdough Lions - Whittier Partnership	LOCAL	None	None
155	Title I Improving Basic Programs	FEDERAL	16-0350-31-16	84.010A
156	Whittier Legacy Program	LOCAL	None	None
159	Irving Scholarships	LOCAL	None	None
165	Longfellow PAC	LOCAL	None	None
166	Irving PAC	LOCAL	None	None
167	Whittier PAC	LOCAL	None	None
168	Hawthorne PAC	LOCAL	None	None
169	Morning Star PAC	LOCAL	None	None
170	Emily Dickinson PAC	LOCAL	None	None
171	CJMS PAC	LOCAL	None	None
172	Sacajawea PAC	LOCAL	None	None
173	Hyalite PAC	LOCAL	None	None
174	Meadowlark PAC	LOCAL	None	None
176	Irving Library Fundraiser	LOCAL	None	None
177	Longfellow Library Fundraiser	LOCAL	None	None
183	Middle School Athletics	LOCAL	None	None
189	Lowe's Charitable Foundation	LOCAL	None	None
190	Title III Part A English Language Acquisition	FEDERAL	16-0350-41-16-I	84.365A
191	K-5 Intramurals	LOCAL	None	None
192	STEM K-8	LOCAL	None	None
193	Title II, Part B Math & Science Partnerships	FEDERAL	16-0350-15-16-MSP	84.366B
194	HRDC Running Start	LOCAL	None	None
195	Title X, Part C, Ed of Homeless Children	FEDERAL	16-0350-57-16	84.196
196	SMS Library and Special Projects	LOCAL	None	None
197	Title I - Schoolwide	FEDERAL	16-0350-32-16	Federal
198	Longfellow Fundraiser	LOCAL	None	None
199	SMS Music Fundraising	LOCAL	None	None
910	Budget Amendment			

# Trustees' Financial Summary

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**16 Gallatin County**

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,893,289.88	711,664.22	284,951.83	
02	Taxes Receivable - Real and Personal (120-149)	260,762.37	27,377.03	724.08	
03	Taxes Receivable - Protested (150-159)	45.21	4.79	0.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	125,367.87			
06	Other Current Assets (190-210)	151.00	25,034.78		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,127.25	2,400.00		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,280,743.58	766,480.82	285,676.03	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	96,201.91	368.20		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	96,201.91	368.20		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	260,807.58	27,381.82	724.20	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget	120,911.03			
48	Fund Balance for Budget	2,802,823.06	738,730.80	284,951.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,923,734.09	738,730.80	284,951.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,280,743.58	766,480.82	285,676.03	

# Trustees' Financial Summary

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16 Gallatin County

0350 Bozeman Elem

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,254.38	1,133,102.63	761,344.86	
02	Taxes Receivable - Real and Personal (120-149)	5,012.60			
03	Taxes Receivable - Protested (150-159)	0.95			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			532,415.06	
06	Other Current Assets (190-210)			146,666.01	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,327.68	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,267.93	1,133,102.63	1,443,753.61	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		15,070.89	21,460.28	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		15,070.89	21,460.28	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,013.55			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,254.38	1,118,031.74	1,422,293.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,254.38	1,118,031.74	1,422,293.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,267.93	1,133,102.63	1,443,753.61	

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				194,983.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				194,983.42
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				624.65
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				624.65
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				194,358.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>				194,358.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				194,983.42

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	390,249.47	427.50		54,345.29
02	Taxes Receivable - Real and Personal (120-149)	8,388.45			96,897.20
03	Taxes Receivable - Protested (150-159)	1.50			16.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				475,050.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	398,639.42	427.50		626,309.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8,389.95			96,913.90
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				475,050.00
48	Fund Balance for Budget	390,249.47	427.50		54,345.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	390,249.47	427.50		529,395.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	398,639.42	427.50		626,309.19



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,722,723.83	1,518,251.87		
02	Taxes Receivable - Real and Personal (120-149)		34,237.75		
03	Taxes Receivable - Protested (150-159)		5.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	18,055.04			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,740,778.87	1,552,495.46		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	618,044.06	53,948.31		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>	618,044.06	53,948.31		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		34,243.59		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,122,734.81	1,464,303.56		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,122,734.81	1,464,303.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,740,778.87	1,552,495.46		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			333,393.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			1,808.32	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)			19,541.25	
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			354,743.14	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			11,021.38	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>			11,021.38	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			343,721.76	
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			343,721.76	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			354,743.14	

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,463,790.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			71,500.03	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			50.00	
09	Deposits (250)			36,056.40	
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,571,396.76	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			674,106.74	
27	Other Liabilities (690 - 699)			1,056,088.32	
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>			1,730,195.06	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,841,201.70	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,841,201.70	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,571,396.76	

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			102,490.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			102,490.45	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			102,490.45	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			102,490.45	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			102,490.45	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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**16 Gallatin County**

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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	10,787,779.81	0.00
1111	District Levy - Real Property	0.00	11,315,640.55
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	590,212.77	322,415.53
1190	Penalties and Interest on Taxes	18,361.94	17,943.30
1291	TIF Distribution Post HB 114	521,028.39	120,911.03
1310	Individual Tuition	17,113.29	23,193.48
1320	Tuition from Schl Dists Within State	2,622.00	0.00
1510	Interest Earnings	29,319.16	40,090.71
1900	Other Revenue from Local Sources	3,029.03	493.78
3110	Direct State Aid	10,836,973.46	11,618,243.56
3111	Quality Educator	964,146.69	1,000,701.87
3112	At Risk Student	65,947.41	73,970.41
3113	Indian Education For All	90,902.40	96,486.48
3114	American Indian Achievement Gap	28,000.00	27,470.00
3115	State Spec Ed Allowable Cost Pymt to Districts	1,386,854.50	1,342,071.45
3116	Data For Achievement	66,840.00	92,420.00
3117	State Tuition for State Placement	5,998.03	4,456.84
3118	Natural Resource Development	77,226.04	129,922.68
3120	State Guaranteed Tax Base Aid	2,385,733.50	2,677,945.40
3444	State School Block Grant	1,191,752.56	1,191,752.56
3446	SB96 Block Grant Reimbursement	91,392.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>29,161,233.34</b>	<b>30,096,129.63</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	12,896,338.53	13,693,375.98
			2XX	Personal Services - Employee Benefits	1,677,303.87	1,758,010.33
			3XX	Purchased Professional and Technical Services	238,727.59	245,443.80
			4XX	Purchased Property Services	3,096.54	8,704.01
			5XX	Other Purchased Services	57,320.01	64,310.10
			6XX	Supplies and Materials	347,094.29	281,381.28
			8XX	Other Expenditures	1,919.15	6,462.63
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	1,103,269.15	1,104,626.71
			2XX	Personal Services - Employee Benefits	224,127.86	213,424.35
			3XX	Purchased Professional and Technical Services	95,293.18	99,705.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	2,600.76	3,676.28
			6XX Supplies and Materials	12,893.23	6,503.26
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	174,517.93	308,016.53
			2XX Personal Services - Employee Benefits	35,354.77	23,433.12
			3XX Purchased Professional and Technical Services	1,200.00	5,539.20
			5XX Other Purchased Services	18,202.66	7,879.31
			6XX Supplies and Materials	84,095.19	34,357.01
			8XX Other Expenditures	272.25	410.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	682,285.28	726,986.93
			2XX Personal Services - Employee Benefits	120,799.71	116,383.95
			3XX Purchased Professional and Technical Services	13,254.98	21,857.49
			4XX Purchased Property Services	0.00	86.00
			5XX Other Purchased Services	1,706.77	1,322.28
			6XX Supplies and Materials	70,394.29	72,247.29
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	328,948.17	356,238.56
			2XX Personal Services - Employee Benefits	13,684.02	15,002.34
			3XX Purchased Professional and Technical Services	35,796.55	57,715.86
			4XX Purchased Property Services	406.25	37.50
			5XX Other Purchased Services	107,261.19	155,985.91
			6XX Supplies and Materials	24,825.18	16,590.64
			8XX Other Expenditures	11,647.96	13,723.96
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	1,869,276.77	1,907,569.77
			2XX Personal Services - Employee Benefits	125,709.84	128,204.19
			3XX Purchased Professional and Technical Services	5,332.65	14,581.10
			4XX Purchased Property Services	2,704.09	900.54
			5XX Other Purchased Services	43,316.94	45,287.01
			6XX Supplies and Materials	28,807.39	29,291.45
			8XX Other Expenditures	3,757.69	4,925.86
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	388,782.24	372,876.15
			2XX Personal Services - Employee Benefits	45,384.38	41,976.98
			3XX Purchased Professional and Technical Services	35,584.34	23,394.20
			4XX Purchased Property Services	0.00	438.02
			5XX Other Purchased Services	40,615.23	34,664.33
			6XX Supplies and Materials	60,954.36	62,796.00
			7XX Property and Equipment Acquisition	0.00	5,164.50
			8XX Other Expenditures	574.50	359.50

# Trustees' Financial Summary

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**16 Gallatin County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	1,039,609.13	1,077,163.40
		2XX	Personal Services - Employee Benefits	236,032.20	250,631.91
		3XX	Purchased Professional and Technical Services	63,421.21	47,059.39
		4XX	Purchased Property Services	717,697.93	672,849.09
		5XX	Other Purchased Services	148,143.80	121,189.34
		6XX	Supplies and Materials	177,165.57	120,215.24
		8XX	Other Expenditures	2,487.50	1,175.06
		<b>27XX Student Transportation Services</b>			
		1XX	Personal Services - Salaries	6,656.45	0.00
		2XX	Personal Services - Employee Benefits	49.24	0.00
<b>260</b>	<b>Non-Grant Bilingual Education</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	68,768.41	49,119.35
		2XX	Personal Services - Employee Benefits	5,364.32	390.56
		5XX	Other Purchased Services	0.00	155.75
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	1,783,149.43	2,018,988.25
		2XX	Personal Services - Employee Benefits	339,518.08	404,335.08
		3XX	Purchased Professional and Technical Services	0.00	0.63
		5XX	Other Purchased Services	729.67	618.08
		6XX	Supplies and Materials	2,750.43	2,984.84
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries	981,655.94	1,011,300.18
		2XX	Personal Services - Employee Benefits	130,200.71	136,852.94
		3XX	Purchased Professional and Technical Services	2,800.00	0.00
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	137,260.84	132,109.61
		2XX	Personal Services - Employee Benefits	4,890.26	8,017.20
<b>316</b>	<b>Data For Achievement</b>				
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	39,903.69	42,568.85
		2XX	Personal Services - Employee Benefits	2,347.26	997.11
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	20,692.08	40,578.62
		2XX	Personal Services - Employee Benefits	3,896.97	8,275.42
<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	70,302.68	95,684.76
		2XX	Personal Services - Employee Benefits	8,086.36	8,623.55
		3XX	Purchased Professional and Technical Services	50.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	3,022.28	724.33
			6XX Supplies and Materials	5,134.17	3,893.05
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	90,902.40	96,486.48
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	119,391.00	125,759.00
			2XX Personal Services - Employee Benefits	13,028.30	13,549.34
			5XX Other Purchased Services	54.58	286.89
			6XX Supplies and Materials	12,626.15	16,624.76
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	56,544.40	57,875.99
			2XX Personal Services - Employee Benefits	203.93	408.82
			6XX Supplies and Materials	0.00	576.50
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	140,333.02	142,923.45
			2XX Personal Services - Employee Benefits	4,599.11	5,315.22
			3XX Purchased Professional and Technical Services	1,227.24	1,000.00
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	3,375.97	764.56
			2XX Personal Services - Employee Benefits	26.66	10.34
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	570.39	3,638.56
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	56,000.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	697,226.51	1,051,437.49
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	45,487.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>28,233,334.00</b>	<b>29,910,514.00</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					2,808,940.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,096,129.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,910,514.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	70,822.49	(4b)	-70,822.49	
					-70,822.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,923,734.09	(5)

# Trustees' Financial Summary

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**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,147,819.49	1,234,054.95
	1190 Penalties and Interest on Taxes	1,959.25	1,833.23
	1410 Individual Transportation Fees	3,085.00	2,735.00
	1510 Interest Earnings	2,393.45	4,154.53
	2220 County On-Schedule Trans Reimb	252,128.20	261,605.74
	3210 State On-Schedule Trans Reimb	252,128.21	261,605.74
	3444 State School Block Grant	44,927.93	44,927.93
	3446 SB96 Block Grant Reimbursement	10,515.24	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,714,956.77</u>	<u>1,810,917.12</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	76,533.77	78,898.91
			2XX Personal Services - Employee Benefits	1,265.39	1,062.67
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	0.00	1,938.72
			4XX Purchased Property Services	0.00	1,102.99
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	85,657.69	90,743.98
			2XX Personal Services - Employee Benefits	16,467.20	17,755.13
			3XX Purchased Professional and Technical Services	1,634.87	4,250.00
			4XX Purchased Property Services	0.00	10,117.08
			5XX Other Purchased Services	1,186,535.30	1,247,736.85
			6XX Supplies and Materials	1,683.98	1,484.75
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	240,261.24	240,543.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,610,039.44</u>	<u>1,695,634.47</u>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					623,448.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,810,917.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,695,634.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					738,730.80	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,939.05	32,190.49
	1190 Penalties and Interest on Taxes	62.15	51.77
	1510 Interest Earnings	943.16	1,110.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>38,944.36</b>	<b>33,353.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						251,598.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,353.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						284,951.83 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	216,387.27	244,556.42
	1190 Penalties and Interest on Taxes	179.48	293.99
	1510 Interest Earnings	218.44	483.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>216,785.19</b>	<b>245,334.32</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	180.00	142.70
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	134,666.96	152,583.03
			2XX	Personal Services - Employee Benefits	20,647.86	39,082.17
			5XX	Other Purchased Services	37,487.30	40,372.04
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	14,127.74	0.00
			2XX	Personal Services - Employee Benefits	6,444.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				213,553.95	232,179.94	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				100.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				245,334.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				232,179.94 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,254.38 (5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,137.16	8,062.13
	2240 County Retirement Distribution	3,866,888.63	4,167,911.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,872,025.79	4,175,973.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	291.44
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,075,875.47	2,254,832.65
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	164,999.57	169,396.41
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	48,425.25	63,051.77
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	121,605.90	130,474.67
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	54,711.04	57,023.92
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	324,303.83	301,212.05
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	90,400.42	73,358.71
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	198,013.51	204,561.36
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	13,544.45	13,589.32
	260	Non-Grant Bilingual Education			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21,847.95	8,114.57
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,777.16	2,141.84
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	17,172.38	17,787.75



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	299,668.29	362,105.04	
	<b>21XX Support Services - Students</b>					
		2XX	Personal Services - Employee Benefits	207,400.66	201,442.61	
	<b>24XX Support Services - School Administration</b>					
		2XX	Personal Services - Employee Benefits	22,224.64	21,120.27	
	<b>316 Data For Achievement</b>					
		<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	856.32	1,953.25	
		<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	1,575.78	3,291.83	
	<b>329 State Miscellaneous Grants</b>					
		<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	1,673.65	3,154.65	
	<b>360 State Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	11,857.07	17,119.34	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	30.48	0.00	
		<b>221X Improvement of Instruction Services</b>				
		2XX	Personal Services - Employee Benefits	77.48	0.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	19,198.65	20,301.97	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	8,494.42	10,167.40	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	18,409.80	18,016.82	
	<b>840 Custody and Child Care Services</b>					
		<b>33XX Community Services</b>				
		2XX	Personal Services - Employee Benefits	41,086.10	45,889.66	
	<b>890 Other Community Services</b>					
		<b>33XX Community Services</b>				
		2XX	Personal Services - Employee Benefits	16,332.51	20,838.55	
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
		2XX	Personal Services - Employee Benefits	27,485.92	27,292.54	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,813,048.70</u>	<u>4,048,530.39</u>	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					990,588.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,175,973.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,048,530.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,118,031.74	(5)

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**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>115 Medicaid Reimbursements</b>		
1900	Other Revenue from Local Sources	880.00
3355	Medicaid - Miscellaneous	393,083.04
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	925,628.44
3357	Montana Administrative Claiming Reimbursement	176,386.01
<b>116 Safe Routes to School - Infrastructure</b>		
4700	Federal Miscellaneous Grants from other State Agencies	40,702.00
<b>118 Summer School</b>		
1310	Individual Tuition	750.00
<b>122 Longfellow Artworks</b>		
1900	Other Revenue from Local Sources	39,809.43
<b>124 After School Programs</b>		
1800	Revenue from Community Services Activities	321,680.34
1900	Other Revenue from Local Sources	179,940.72
<b>125 Federal Indirect Cost</b>		
1510	Interest Earnings	988.81
1900	Other Revenue from Local Sources	61,845.24
1920	Contributions/Donations from Private Sources	450.00
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	135,799.81
<b>127 Emily Dickinson Library Fundraiser</b>		
1900	Other Revenue from Local Sources	33.00
1920	Contributions/Donations from Private Sources	7,067.80
<b>128 Fit Kids Big Sky State Games</b>		
1900	Other Revenue from Local Sources	2,000.00
<b>130 Hyalite Summer Mobile Library</b>		
1920	Contributions/Donations from Private Sources	3,000.00
<b>132 IDEA Part B</b>		
4560	IDEA, Part B, Children with Disabilities	1,258,604.00
<b>133 Indian Ed for All - MT Pro Development</b>		
3290	State - Other State Grants	7,634.00
<b>134 IDEA Preschool</b>		
4570	IDEA Preschool	26,361.00
<b>135 Title II Part A - State Levels</b>		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,000.00
<b>136 School Wellness Mini-Grant</b>		
4650	Federal Miscellaneous Grants from OPI	881.91
<b>138 Title VII, Indian Education</b>		
4130	Title VII Indian Education	24,318.00



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<b>139 Morning Star Arts, Music and Library</b>	
1900 Other Revenue from Local Sources	4,139.95
1920 Contributions/Donations from Private Sources	11,671.94
<b>140 Indian Ed for All - Meadowlark</b>	
3290 State - Other State Grants	8,832.25
<b>141 Project REAL</b>	
1900 Other Revenue from Local Sources	2,851.33
<b>143 Hyalite Library Fundraiser</b>	
1900 Other Revenue from Local Sources	6,687.49
1920 Contributions/Donations from Private Sources	3,622.40
<b>144 Prevention Incentive Funds</b>	
1900 Other Revenue from Local Sources	4,000.00
3290 State - Other State Grants	27,052.00
<b>145 Trout Unlimited</b>	
1900 Other Revenue from Local Sources	2,186.51
<b>147 Title II, Part B Math &amp; Science Partnerships</b>	
4650 Federal Miscellaneous Grants from OPI	21,869.05
<b>148 Meadowlark PAC</b>	
1900 Other Revenue from Local Sources	5,289.81
<b>149 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	12,916.00
<b>150 Gallatin Gardeners Club</b>	
1920 Contributions/Donations from Private Sources	1,675.00
<b>151 Exxon Mobil - Elementary Schools</b>	
1920 Contributions/Donations from Private Sources	1,500.00
<b>152 Bozeman Friends of Music</b>	
1900 Other Revenue from Local Sources	5,841.40
<b>153 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	259,988.00
<b>155 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	445,617.00
<b>156 Whittier Legacy Program</b>	
1920 Contributions/Donations from Private Sources	1,286.00
<b>165 Longfellow PAC</b>	
1900 Other Revenue from Local Sources	4,063.21
<b>166 Irving PAC</b>	
1900 Other Revenue from Local Sources	5,179.63
<b>167 Whittier PAC</b>	
1900 Other Revenue from Local Sources	15,613.22
<b>168 Hawthorne PAC</b>	
1900 Other Revenue from Local Sources	4,989.39
<b>169 Morning Star PAC</b>	
1900 Other Revenue from Local Sources	9,071.24
<b>170 Emily Dickinson PAC</b>	
1900 Other Revenue from Local Sources	14,060.43



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<b>171 CJMS PAC</b>		
1900 Other Revenue from Local Sources		7,733.29
<b>172 Sacajawea PAC</b>		
1900 Other Revenue from Local Sources		19,576.37
<b>173 Hyalite PAC</b>		
1900 Other Revenue from Local Sources		1,128.38
<b>176 Irving Library Fundraiser</b>		
1900 Other Revenue from Local Sources		28.00
1920 Contributions/Donations from Private Sources		3,484.23
<b>177 Longfellow Library Fundraiser</b>		
1920 Contributions/Donations from Private Sources		6,626.99
<b>183 Middle School Athletics</b>		
1700 Student Extracurricular Activity Receipts		68,801.40
<b>190 Title III Part A English Language Acquisition</b>		
4320 Title III, Part A, English Language Acquisition & Language Enhancement		11,869.00
<b>191 K-5 Intramurals</b>		
1700 Student Extracurricular Activity Receipts		9,265.00
<b>192 STEM K-8</b>		
1920 Contributions/Donations from Private Sources		48,121.00
<b>193 Title II, Part B Math &amp; Science Partnerships</b>		
4650 Federal Miscellaneous Grants from OPI		344,484.00
<b>194 HRDC Running Start</b>		
1900 Other Revenue from Local Sources		167,753.91
<b>195 Title X, Part C, Ed of Homeless Children</b>		
4380 Title X, Part C, Education of Homeless Children & Youth		6,563.00
<b>196 SMS Library and Special Projects</b>		
1920 Contributions/Donations from Private Sources		21,309.14
<b>197 Title I - Schoolwide</b>		
4940 Schoolwide Program		309,482.00
<b>198 Longfellow Fundraiser</b>		
1920 Contributions/Donations from Private Sources		48,540.00
<b>199 SMS Music Fundraising</b>		
1900 Other Revenue from Local Sources		26,572.26
1920 Contributions/Donations from Private Sources		30,657.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>5,639,842.09</u></u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
<b>115 Medicaid Reimbursements</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
		6XX Supplies and Materials			1,004.00
	<b>25XX Support Services - Business</b>				
		3XX Purchased Professional and Technical Services			33,412.06

# Trustees' Financial Summary

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**16 Gallatin County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		1,602.00
			4XX Purchased Property Services		3,348.50
			5XX Other Purchased Services		2,434.33
			6XX Supplies and Materials		2,906.93
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries		271,617.32
			2XX Personal Services - Employee Benefits		3,515.43
			3XX Purchased Professional and Technical Services		947,582.31
			5XX Other Purchased Services		23,381.20
			6XX Supplies and Materials		8,656.12
	<b>24XX Support Services - School Administration</b>				
			4XX Purchased Property Services		268.51
			5XX Other Purchased Services		375.00
			6XX Supplies and Materials		126.12
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		3,068.00
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services		5,734.59
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			5XX Other Purchased Services		1,769.97
			<b>115 Subtotal</b>		1,310,802.39
<b>116 Safe Routes to School - Infrastructure</b>					
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		40,702.00
			<b>116 Subtotal</b>		40,702.00
<b>118 Summer School</b>					
	<b>180 Summer School</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		738.54
			2XX Personal Services - Employee Benefits		11.46
			<b>118 Subtotal</b>		750.00
<b>119 State OTO Indian Education for All</b>					
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		2,000.00
			<b>119 Subtotal</b>		2,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
120	Gifted and Talented Fundraiser				
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		1,500.00
			<b>120 Subtotal</b>		1,500.00
121	NW Energy Landscape				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		475.00
			<b>121 Subtotal</b>		475.00
122	Longfellow Artworks				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		27,080.00
			5XX Other Purchased Services		83.65
			6XX Supplies and Materials		21,110.39
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		5,000.00
			<b>122 Subtotal</b>		53,274.04
123	Hawthorne Art Program				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		254.16
			<b>123 Subtotal</b>		254.16
124	After School Programs				
	840	Custody and Child Care Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		404,263.10
			2XX Personal Services - Employee Benefits		51,950.30
			3XX Purchased Professional and Technical Services		225.00
			5XX Other Purchased Services		4,984.33
			6XX Supplies and Materials		40,198.33
			<b>124 Subtotal</b>		501,621.06
125	Federal Indirect Cost				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		450.00
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		37,056.50
			2XX Personal Services - Employee Benefits		8,122.97





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**0350 Bozeman Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		300.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries		113,659.54
			2XX Personal Services - Employee Benefits		1,538.96
			3XX Purchased Professional and Technical Services		7,552.60
			5XX Other Purchased Services		23,500.07
			6XX Supplies and Materials		17,300.88
			8XX Other Expenditures		3,353.16
			<b>125 Subtotal</b>		212,834.68
<b>127</b>	<b>Emily Dickinson Library Fundraiser</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials		9,407.69
			<b>127 Subtotal</b>		9,407.69
<b>128</b>	<b>Fit Kids Big Sky State Games</b>				
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries		1,000.00
			6XX Supplies and Materials		319.88
			<b>128 Subtotal</b>		1,319.88
<b>130</b>	<b>Hyalite Summer Mobile Library</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials		841.60
			<b>130 Subtotal</b>		841.60
<b>131</b>	<b>Music Enrichment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		426.45
			6XX Supplies and Materials		614.31
			<b>131 Subtotal</b>		1,040.76
<b>132</b>	<b>IDEA Part B</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		825,404.75
			2XX Personal Services - Employee Benefits		244,552.46
			3XX Purchased Professional and Technical Services		638.40
			5XX Other Purchased Services		22,822.11
			6XX Supplies and Materials		57,582.24
			8XX Other Expenditures		1,179.00



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16 Gallatin County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries		3,341.91
		2XX	Personal Services - Employee Benefits		575.72
		4XX	Purchased Property Services		216.00
		5XX	Other Purchased Services		3,338.74
		6XX	Supplies and Materials		22,205.71
		8XX	Other Expenditures		60.00
		<b>221X Improvement of Instruction Services</b>			
		1XX	Personal Services - Salaries		85.44
		2XX	Personal Services - Employee Benefits		14.72
		5XX	Other Purchased Services		7,497.00
		<b>24XX Support Services - School Administration</b>			
		3XX	Purchased Professional and Technical Services		166.60
		5XX	Other Purchased Services		5,506.83
		6XX	Supplies and Materials		1,317.37
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		940	Indirect Costs		62,099.00
		<b>132 Subtotal</b>			1,258,604.00
<b>133</b>	<b>Indian Ed for All - MT Pro Development</b>				
	<b>329 State Miscellaneous Grants</b>				
	<b>221X Improvement of Instruction Services</b>				
		3XX	Purchased Professional and Technical Services		7,257.20
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		940	Indirect Costs		376.80
	<b>133 Subtotal</b>				7,634.00
<b>134</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		18,912.00
		2XX	Personal Services - Employee Benefits		6,157.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		940	Indirect Costs		1,292.00
	<b>134 Subtotal</b>				26,361.00
<b>135</b>	<b>Title II Part A - State Levels</b>				
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
	<b>221X Improvement of Instruction Services</b>				
		3XX	Purchased Professional and Technical Services		19,013.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		940	Indirect Costs		987.00
	<b>135 Subtotal</b>				20,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
136	School Wellness Mini-Grant				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			6XX Supplies and Materials		881.91
			<b>136 Subtotal</b>		881.91
138	Title VII, Indian Education				
	413 Title VII Indian Education				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		18,779.69
			2XX Personal Services - Employee Benefits		3,055.66
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		984.23
			2XX Personal Services - Employee Benefits		298.42
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,200.00
			<b>138 Subtotal</b>		24,318.00
139	Morning Star Arts, Music and Library				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,199.51
	222X Educational Media Services				
			6XX Supplies and Materials		11,671.94
			<b>139 Subtotal</b>		15,871.45
140	Indian Ed for All - Meadowlark				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,362.36
			2XX Personal Services - Employee Benefits		23.51
			3XX Purchased Professional and Technical Services		4,180.00
			5XX Other Purchased Services		831.38
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		435.00
			<b>140 Subtotal</b>		8,832.25
141	Project REAL				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		2,096.03
			5XX Other Purchased Services		605.30
			6XX Supplies and Materials		150.00
			<b>141 Subtotal</b>		2,851.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
143	Hyalite Library Fundraiser				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			693.73
		8XX Other Expenditures			2,268.35
			143 Subtotal		2,962.08
144	Prevention Incentive Funds				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		1XX Personal Services - Salaries			18,866.03
		2XX Personal Services - Employee Benefits			2,158.91
		6XX Supplies and Materials			1,240.44
			144 Subtotal		22,265.38
145	Trout Unlimited				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services			85.00
		5XX Other Purchased Services			601.51
			145 Subtotal		686.51
147	Title II, Part B Math & Science Partnerships				
	465 Federal Miscellaneous Grants from OPI				
	221X Improvement of Instruction Services				
		1XX Personal Services - Salaries			750.00
		2XX Personal Services - Employee Benefits			132.20
		3XX Purchased Professional and Technical Services			11,397.50
		4XX Purchased Property Services			1,485.21
		5XX Other Purchased Services			6,476.55
		6XX Supplies and Materials			490.69
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			1,136.90
			147 Subtotal		21,869.05
148	Meadowlark PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			5,289.81
			148 Subtotal		5,289.81
149	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX Personal Services - Salaries			10,571.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,707.35
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		637.00
			<b>149 Subtotal</b>		<b>12,916.00</b>
<b>150</b>	<b>Gallatin Gardeners Club</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		766.09
			<b>150 Subtotal</b>		<b>766.09</b>
<b>151</b>	<b>Exxon Mobil - Elementary Schools</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,896.37
			6XX Supplies and Materials		1,329.49
	222X Educational Media Services				
			6XX Supplies and Materials		401.00
			<b>151 Subtotal</b>		<b>3,626.86</b>
<b>152</b>	<b>Bozeman Friends of Music</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		204.97
			6XX Supplies and Materials		2,057.94
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services		4,690.86
			<b>152 Subtotal</b>		<b>6,953.77</b>
<b>153</b>	<b>Title II Part A</b>				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		189,920.70
			2XX Personal Services - Employee Benefits		56,813.90
			5XX Other Purchased Services		426.35
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		12,827.05
			<b>153 Subtotal</b>		<b>259,988.00</b>
<b>154</b>	<b>Sourdough Lions - Whittier Partnership</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		402.78
			<b>154 Subtotal</b>		<b>402.78</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
155	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		181,585.55
			2XX Personal Services - Employee Benefits		54,055.87
			3XX Purchased Professional and Technical Services		24,442.00
			5XX Other Purchased Services		3,303.21
			6XX Supplies and Materials		366.05
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		48,291.69
			2XX Personal Services - Employee Benefits		9,826.36
			6XX Supplies and Materials		1,525.11
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		78,391.67
			2XX Personal Services - Employee Benefits		20,353.38
			5XX Other Purchased Services		947.20
			6XX Supplies and Materials		543.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		21,985.91
			<b>155 Subtotal</b>		<b>445,617.00</b>
156	Whittier Legacy Program				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,311.46
			<b>156 Subtotal</b>		<b>1,311.46</b>
165	Longfellow PAC				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		420.00
			5XX Other Purchased Services		2,699.77
			6XX Supplies and Materials		943.44
			<b>165 Subtotal</b>		<b>4,063.21</b>
166	Irving PAC				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		2,365.38
			6XX Supplies and Materials		2,814.25
			<b>166 Subtotal</b>		<b>5,179.63</b>



# Trustees' Financial Summary

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**16 Gallatin County**

**0350 Bozeman Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
167	Whittier PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		5,587.00
			5XX Other Purchased Services		3,795.33
			6XX Supplies and Materials		6,230.89
			<b>167 Subtotal</b>		<b>15,613.22</b>
168	Hawthorne PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		700.00
			5XX Other Purchased Services		4,289.39
			<b>168 Subtotal</b>		<b>4,989.39</b>
169	Morning Star PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		5,544.52
			6XX Supplies and Materials		133.63
	25XX Support Services - Business				
			1XX Personal Services - Salaries		1,382.74
			2XX Personal Services - Employee Benefits		10.35
			<b>169 Subtotal</b>		<b>9,071.24</b>
170	Emily Dickinson PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		629.74
			6XX Supplies and Materials		16,326.73
			<b>170 Subtotal</b>		<b>16,956.47</b>
171	CJMS PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,733.29
			<b>171 Subtotal</b>		<b>7,733.29</b>
172	Sacajawea PAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		690.00
			6XX Supplies and Materials		14,543.71
			8XX Other Expenditures		340.00



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
			6XX Supplies and Materials		74.40
	280		Special Education - Local and State		
		1XXX	Instruction		
			6XX Supplies and Materials		3,928.26
			<b>172 Subtotal</b>		<b>19,576.37</b>
173	Hyalite PAC				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			5XX Other Purchased Services		1,128.38
			<b>173 Subtotal</b>		<b>1,128.38</b>
174	Meadowlark PAC				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			6XX Supplies and Materials		8,606.53
			<b>174 Subtotal</b>		<b>8,606.53</b>
176	Irving Library Fundraiser				
	1XX		Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services		
			6XX Supplies and Materials		3,770.92
			8XX Other Expenditures		3,474.23
			<b>176 Subtotal</b>		<b>7,245.15</b>
177	Longfellow Library Fundraiser				
	1XX		Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services		
			6XX Supplies and Materials		8,480.64
			<b>177 Subtotal</b>		<b>8,480.64</b>
183	Middle School Athletics				
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		17,717.25
			5XX Other Purchased Services		20,673.44
			6XX Supplies and Materials		17,381.37
			<b>183 Subtotal</b>		<b>55,772.06</b>
189	Lowe's Charitable Foundation				
	1XX		Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		5,000.00
			<b>189 Subtotal</b>		<b>5,000.00</b>





# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
190	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		6,503.70
		2XX	Personal Services - Employee Benefits		4,632.30
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		400.00
		2XX	Personal Services - Employee Benefits		100.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		233.00
			<b>190 Subtotal</b>		<b>11,869.00</b>
191	K-5 Intramurals				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries		8,981.28
		2XX	Personal Services - Employee Benefits		63.52
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		6XX	Supplies and Materials		2.28
			<b>191 Subtotal</b>		<b>9,047.08</b>
192	STEM K-8				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		680.40
		2XX	Personal Services - Employee Benefits		4.45
		5XX	Other Purchased Services		1,925.00
			<b>192 Subtotal</b>		<b>2,609.85</b>
193	Title II, Part B Math & Science Partnerships				
	465 Federal Miscellaneous Grants from OPI				
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		5,750.00
		2XX	Personal Services - Employee Benefits		1,543.59
		3XX	Purchased Professional and Technical Services		207,608.58
		5XX	Other Purchased Services		111,128.01
		6XX	Supplies and Materials		1,457.48
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		16,996.34
			<b>193 Subtotal</b>		<b>344,484.00</b>



# Trustees' Financial Summary

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16 Gallatin County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
194	HRDC Running Start				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		119,932.51
			2XX Personal Services - Employee Benefits		47,821.40
			194 Subtotal		167,753.91
195	Title X, Part C, Ed of Homeless Children				
	438 Title X, Part C, Education of Homeless Children & Youth				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		5,358.33
			2XX Personal Services - Employee Benefits		880.67
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		324.00
			195 Subtotal		6,563.00
196	SMS Library and Special Projects				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		559.90
	222X Educational Media Services				
			5XX Other Purchased Services		113.66
			6XX Supplies and Materials		327.42
			8XX Other Expenditures		2,389.36
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials		840.10
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		17,136.00
			196 Subtotal		21,366.44
197	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		104,629.02
			2XX Personal Services - Employee Benefits		34,411.00
			3XX Purchased Professional and Technical Services		35,000.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries		29,245.59
			2XX Personal Services - Employee Benefits		8,967.51
			6XX Supplies and Materials		1,125.81



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16 Gallatin County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		60,510.00
		2XX	Personal Services - Employee Benefits		20,323.26
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		15,269.81
			<b>197 Subtotal</b>		<b>309,482.00</b>
198	Longfellow Fundraiser				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		590.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		50,602.29
			<b>198 Subtotal</b>		<b>51,192.29</b>
199	SMS Music Fundraising				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		18,946.46
		8XX	Other Expenditures		13,002.77
	222X Educational Media Services				
		6XX	Supplies and Materials		101.12
			<b>199 Subtotal</b>		<b>32,050.35</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>5,412,665.49</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,195,116.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,639,842.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,412,665.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,422,293.33 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
115 Medicaid Reimbursements	1,495,977.49	1,310,802.39	185,175.10
116 Safe Routes to School - Infrastructure	40,702.00	40,702.00	0.00
118 Summer School	750.00	750.00	0.00

# Trustees' Financial Summary

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**16 Gallatin County**

**0350 Bozeman Elem**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
119 State OTO Indian Education for All	0.00	2,000.00	-2,000.00
120 Gifted and Talented Fundraiser	0.00	1,500.00	-1,500.00
121 NW Energy Landscape	0.00	475.00	-475.00
122 Longfellow Artworks	39,809.43	53,274.04	-13,464.61
123 Hawthorne Art Program	0.00	254.16	-254.16
124 After School Programs	501,621.06	501,621.06	0.00
125 Federal Indirect Cost	199,083.86	212,834.68	-13,750.82
127 Emily Dickinson Library Fundraiser	7,100.80	9,407.69	-2,306.89
128 Fit Kids Big Sky State Games	2,000.00	1,319.88	680.12
130 Hyalite Summer Mobile Library	3,000.00	841.60	2,158.40
131 Music Enrichment	0.00	1,040.76	-1,040.76
132 IDEA Part B	1,258,604.00	1,258,604.00	0.00
133 Indian Ed for All - MT Pro Development	7,634.00	7,634.00	0.00
134 IDEA Preschool	26,361.00	26,361.00	0.00
135 Title II Part A - State Levels	20,000.00	20,000.00	0.00
136 School Wellness Mini-Grant	881.91	881.91	0.00
138 Title VII, Indian Education	24,318.00	24,318.00	0.00
139 Morning Star Arts, Music and Library	15,811.89	15,871.45	-59.56
140 Indian Ed for All - Meadowlark	8,832.25	8,832.25	0.00
141 Project REAL	2,851.33	2,851.33	0.00
143 Hyalite Library Fundraiser	10,309.89	2,962.08	7,347.81
144 Prevention Incentive Funds	31,052.00	22,265.38	8,786.62
145 Trout Unlimited	2,186.51	686.51	1,500.00
147 Title II, Part B Math & Science Partnerships	21,869.05	21,869.05	0.00
148 Meadowlark PAC	5,289.81	5,289.81	0.00
149 Gifted and Talented	12,916.00	12,916.00	0.00
150 Gallatin Gardeners Club	1,675.00	766.09	908.91
151 Exxon Mobil - Elementary Schools	1,500.00	3,626.86	-2,126.86
152 Bozeman Friends of Music	5,841.40	6,953.77	-1,112.37
153 Title II Part A	259,988.00	259,988.00	0.00
154 Sourdough Lions - Whittier Partnership	0.00	402.78	-402.78
155 Title I Improving Basic Programs	445,617.00	445,617.00	0.00
156 Whittier Legacy Program	1,286.00	1,311.46	-25.46
165 Longfellow PAC	4,063.21	4,063.21	0.00
166 Irving PAC	5,179.63	5,179.63	0.00
167 Whittier PAC	15,613.22	15,613.22	0.00
168 Hawthorne PAC	4,989.39	4,989.39	0.00
169 Morning Star PAC	9,071.24	9,071.24	0.00
170 Emily Dickinson PAC	14,060.43	16,956.47	-2,896.04
171 CJMS PAC	7,733.29	7,733.29	0.00
172 Sacajawea PAC	19,576.37	19,576.37	0.00
173 Hyalite PAC	1,128.38	1,128.38	0.00



# Trustees' Financial Summary

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**16 Gallatin County**

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
174 Meadowlark PAC	0.00	8,606.53	-8,606.53
176 Irving Library Fundraiser	3,512.23	7,245.15	-3,732.92
177 Longfellow Library Fundraiser	6,626.99	8,480.64	-1,853.65
183 Middle School Athletics	68,801.40	55,772.06	13,029.34
189 Lowe's Charitable Foundation	0.00	5,000.00	-5,000.00
190 Title III Part A English Language Acquisition	11,869.00	11,869.00	0.00
191 K-5 Intramurals	9,265.00	9,047.08	217.92
192 STEM K-8	48,121.00	2,609.85	45,511.15
193 Title II, Part B Math & Science Partnerships	344,484.00	344,484.00	0.00
194 HRDC Running Start	167,753.91	167,753.91	0.00
195 Title X, Part C, Ed of Homeless Children	6,563.00	6,563.00	0.00
196 SMS Library and Special Projects	21,309.14	21,366.44	-57.30
197 Title I - Schoolwide	309,482.00	309,482.00	0.00
198 Longfellow Fundraiser	48,540.00	51,192.29	-2,652.29
199 SMS Music Fundraising	57,229.58	32,050.35	25,179.23
<b>Total</b>	<b>5,639,842.09</b>	<b>5,412,665.49</b>	<b>227,176.60</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	900.65	1,415.28
	5300 Operating Transfers from Other Funds	56,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>56,900.65</u>	<u>1,415.28</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,324.92	1,955.71
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	5,759.72	14,323.64
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	1,769.19
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	8,428.44
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	3,212.32
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	5,456.14	8,416.50
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	161.55
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	7,496.39	10,814.63
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	690.18
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	3,371.71	594.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>23,408.88</u>	<u>50,366.24</u>



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Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						243,309.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,415.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,366.24 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						194,358.77 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	400,185.88	384,376.62
	1190 Penalties and Interest on Taxes	448.93	582.72
	1510 Interest Earnings	842.78	994.82
	1900 Other Revenue from Local Sources	1,228.30	0.00
	3281 State Technology Aid	26,241.48	26,869.29
	3445 State Combined Fund School Block Grant	146,355.36	146,355.36
	3447 SB96 Combined Block Grant Reimbursement	57,855.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>633,158.52</b>	<b>559,178.81</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	66,077.12	36,399.05
			6XX Supplies and Materials	199,850.24	202,607.43
		<b>21XX Support Services - Students</b>			
			7XX Property and Equipment Acquisition	78,472.94	0.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	11,920.01	10,532.44
			2XX Personal Services - Employee Benefits	88.17	74.54
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	1,554.00
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials	1,524.30	0.00
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			3XX Purchased Professional and Technical Services	53,420.18	38,389.54
			6XX Supplies and Materials	91,768.30	99,882.33
			7XX Property and Equipment Acquisition	33,808.10	33,688.97
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	38,784.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>536,929.36</b>	<b>461,912.36</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					292,983.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559,178.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					461,912.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					390,249.47	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1925 Innovative Education Payment	0.00	427.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>427.50</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					427.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					427.50	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

16 Gallatin County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,624,346.30	0.00
	1111 District Levy - Real Property	0.00	4,311,330.45
	1190 Penalties and Interest on Taxes	7,767.12	6,933.82
	1291 TIF Distribution Post HB 114	0.00	475,050.00
	1510 Interest Earnings	6,962.63	8,731.69
	3120 State Guaranteed Tax Base Aid	86,731.60	17,603.42
	5111 Premium on Sale of Bonds	1,560,772.75	0.00
	5120 Proceeds from Refunding Bonds	18,435,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>24,721,580.40</b>	<b>4,819,649.38</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	4,606.93	4,787.47
			840 Principal On Debt	2,930,000.00	2,865,000.00
			850 Interest on Debt	1,600,344.82	1,625,612.52
			860 Agent Fees/Issuance Costs	4,600.00	3,150.00
		63XX	Refunding Bonds Used to Retire Old Issues		
			860 Agent Fees/Issuance Costs	19,989,631.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>24,529,183.49</b>	<b>4,498,549.99</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	208,295.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,819,649.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,498,549.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	529,395.29	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13,577.45	64,164.52
	1900 Other Revenue from Local Sources	1,786,992.49	2,961.03
	1910 Rentals	162,865.94	236,331.77
	1920 Contributions/Donations from Private Sources	3,227.65	126,655.81
	5110 Sale of Bonds	0.00	21,500,000.00
	5111 Premium on Sale of Bonds	0.00	3,037,614.20
	5200 Sale or Compensation for Loss of Assets	209,640.50	750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,176,304.03</b>	<b>24,968,477.33</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	18,269.27	3,721.53
			8XX Other Expenditures	0.00	495,225.86
		<b>23XX Support Services - General Administration</b>			
			6XX Supplies and Materials	0.00	586.00
		<b>25XX Support Services - Business</b>			
			5XX Other Purchased Services	0.00	26.75
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	249,089.89	253,375.83
			2XX Personal Services - Employee Benefits	3,733.86	3,269.47
			3XX Purchased Professional and Technical Services	33,162.67	261.00
			4XX Purchased Property Services	9,922.06	0.00
			5XX Other Purchased Services	0.00	22.00
			6XX Supplies and Materials	64,959.79	3,411.91
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	4,873,946.04	1,951,997.16
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			8XX Other Expenditures	121,072.50	177,007.12
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	1,302.60	0.00
			7XX Property and Equipment Acquisition	13,863.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,389,321.69</b>	<b>2,888,904.63</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance					2,043,162.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,968,477.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,888,904.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,122,734.81	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,542,751.18	1,505,794.08
	1190 Penalties and Interest on Taxes	2,744.47	2,425.58
	1510 Interest Earnings	9,267.68	7,230.77
	1900 Other Revenue from Local Sources	618.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,555,381.33</b>	<b>1,515,450.43</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	3,332.07	0.00
			6XX Supplies and Materials	19,358.54	29,395.70
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	2,396.99
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials	0.00	9,195.79
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	392.23	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	55,254.83	57,655.66
			4XX Purchased Property Services	482,223.32	465,891.47
			5XX Other Purchased Services	457.50	106.56
			6XX Supplies and Materials	88,987.20	106,241.29
			7XX Property and Equipment Acquisition	10,644.83	45,850.31
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	1,139,528.51	1,005,753.87
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	141,103.75	141,103.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,941,282.78</b>	<b>1,863,591.39</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**16 Gallatin County**

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					1,812,444.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,515,450.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,863,591.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,464,303.56	(5)



# Trustees' Financial Summary

FY2015-16

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16 Gallatin County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 74 - Purchasing Internal Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,206.25	1,572.19
	1910 Rentals	19,271.49	16,833.25
	1950 Services Provided Other School Districts or Coops	0.00	1,512.01
	1970 Services Provided Other Funds	100,560.64	212,791.93
	5200 Sale or Compensation for Loss of Assets	0.00	-28,781.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>121,038.38</b>	<b>203,927.97</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	1,944.41	34,522.52
			4XX Purchased Property Services	21,805.83	93,306.74
			5XX Other Purchased Services	60,960.72	27,137.18
			6XX Supplies and Materials	6,402.18	6,857.03
			7XX Property and Equipment Acquisition	58,016.78	11,215.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>149,129.92</b>	<b>173,038.54</b>

#### Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	312,832.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203,927.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	173,038.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	343,721.76	(5)





# Trustees' Financial Summary

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**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,749.50	16,216.08
	1900 Other Revenue from Local Sources	791,439.32	763,079.94
	1970 Services Provided Other Funds	5,848,373.24	6,230,881.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,649,562.06</b>	<b>7,010,177.37</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>920 Enterprise or Internal Service Programs</b>				
	<b>32XX Enterprise Services</b>				
			1XX Personal Services - Salaries	190,695.04	184,017.64
			2XX Personal Services - Employee Benefits	9,655.38	2,186.79
			3XX Purchased Professional and Technical Services	5,807,279.45	6,144,337.00
			4XX Purchased Property Services	329.48	136.00
			5XX Other Purchased Services	379,853.12	387,808.19
			6XX Supplies and Materials	6,221.71	4,694.06
			7XX Property and Equipment Acquisition	4,155.00	8,310.00
			8XX Other Expenditures	87,572.00	64,036.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,485,761.18</b>	<b>6,795,525.68</b>

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					1,626,550.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,010,177.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,795,525.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,841,201.70 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	140.07	0.00
	1700 Student Extracurricular Activity Receipts	214,310.21	199,684.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>214,450.28</b>	<b>199,684.20</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	201,088.10	200,004.71
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	4,908.80	0.00
			971 Residual Equity Transfers Out	115,820.54	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>321,817.44</b>	<b>200,004.71</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	102,810.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	199,684.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200,004.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,490.45	(5)

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**16 Gallatin County**

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	55,322.40	49,119.35
XX	280 1XXX 112	Certified Teacher Staff Salaries	928,421.70	1,092,235.41
XX	39X 1XXX 112	Certified Teacher Staff Salaries	119,391.00	125,759.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	622.72	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	964,009.32	818,391.70
XX	457 1XXX 112	Certified Teacher Staff Salaries	20,000.00	18,912.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	14,599,708.02	15,459,862.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	105,280.27	102,967.43
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,640.31	6,990.27
XX	XXX 26XX 41X	Energy Utility Services	456,494.29	465,893.84
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	33,053.95	327,118.84
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,980,420.60	2,720,018.54
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	142.70
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	37,667.30	40,372.04



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	698,695.20
b. Related Services Block Grant Entitlement	232,898.40
c. Total Entitlements Subject to Reversion	931,593.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,239,019.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,947,244.05
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0350-36967640

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	2,018,988.25	152,583.03	0.00	0.00	0.00
280	1XXX	2XX	404,335.08	39,082.17	0.00	0.00	0.00
280	1XXX	3XX	0.63	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	618.08	40,372.04	0.00	0.00	0.00
280	1XXX	6XX	2,984.84	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,011,300.18	0.00	0.00	0.00	0.00
280	21XX	2XX	136,852.94	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	132,109.61	0.00	0.00	0.00	0.00
280	24XX	2XX	8,017.20	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			3,715,206.81	232,037.24	0.00	0.00	0.00

3,947,244.05

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Business</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	571,402.31	0.00	0.00	304,588.09	266,814.22
Totals at Historical Cost	571,402.31	0.00	0.00	304,588.09	266,814.22
Depreciation					
Machinery and Equipment Accum	411,089.58	0.00	19,525.07	195,806.68	234,807.97
Total Accumulated Depreciation	411,089.58	0.00	19,525.07	195,806.68	234,807.97
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	160,312.73	0.00	-19,525.07	108,781.41	32,006.25
<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	4,862,873.55	0.00	0.00	0.00	4,862,873.55
Land Improvements	7,691,217.48	0.00	332,745.91	0.00	8,023,963.39
Buildings	84,917,167.52	0.00	3,470,191.22	0.00	88,387,358.74
Machinery and Equipment	2,731,922.11	0.00	84,703.78	32,541.32	2,784,084.57
Construction in Progress	2,843,431.32	0.00	2,084,851.91	2,835,651.66	2,092,631.57
Totals at Historical Cost	103,046,611.98	0.00	5,972,492.82	2,868,192.98	106,150,911.82
Depreciation					
Improvement Accum	2,011,432.28	0.00	385,766.18	0.00	2,397,198.46
Building Accum	16,502,618.52	0.00	2,111,652.61	0.00	18,614,271.13
Machinery and Equipment Accum	1,458,894.89	0.00	271,317.52	32,541.32	1,697,671.09
Total Accumulated Depreciation	19,972,945.69	0.00	2,768,736.31	32,541.32	22,709,140.68
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	83,073,666.29	0.00	3,203,756.51	2,835,651.66	83,441,771.14

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	26,775.93	0.00	0.00
Support Services Students (21XX)	52,184.39	0.00	0.00
General Administration (23XX)	110,612.79	0.00	0.00
Operations and Maintenance (26XX)	34,400.75	0.00	0.00



# Trustees' Financial Summary

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**16 Gallatin County**

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Food Service (31XX)	45,360.86	0.00	0.00
Extracurricular (34XX, 35XX)	1,982.80	0.00	0.00
Unallocated	2,497,418.79	19,525.07	0.00
Total Depreciation for FY2016	2,768,736.31	19,525.07	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

16 Gallatin County

0350 Bozeman Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	2,978,513.92	0.00	276,640.93	298,652.60	2,403,220.39	287,619.93	2,115,600.46
Loans Payable	163,367.00	0.00	140,553.00	22,814.00	0.00	0.00	0.00
Other Post Employment Benefits	480,124.00	282,107.00	174,703.00	0.00	587,528.00	0.00	587,528.00
Other	21,000.00	0.00	3,000.00	0.00	18,000.00	3,000.00	15,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,643,004.92	282,107.00	594,896.93	321,466.60	3,008,748.39	290,619.93	2,718,128.46
<b>Bond(s)</b>							
06/27/2007	285,000.00	0.00	285,000.00	0.00	0.00	0.00	0.00
03/09/2006	680,000.00	0.00	680,000.00	0.00	0.00	0.00	0.00
08/20/2014	2,720,000.00	0.00	15,000.00	0.00	2,705,000.00	20,000.00	2,685,000.00
07/30/2012	8,700,000.00	0.00	430,000.00	0.00	8,270,000.00	435,000.00	7,835,000.00
01/10/2013	14,535,000.00	0.00	650,000.00	0.00	13,885,000.00	675,000.00	13,210,000.00
03/05/2015	8,845,000.00	0.00	0.00	0.00	8,845,000.00	995,000.00	7,850,000.00
01/21/2016	0.00	21,500,000.00	0.00	0.00	21,500,000.00	810,000.00	20,690,000.00
02/12/2015	7,065,000.00	0.00	770,000.00	0.00	6,295,000.00	805,000.00	5,490,000.00
08/20/2014	6,660,000.00	0.00	35,000.00	0.00	6,625,000.00	35,000.00	6,590,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	49,490,000.00	21,500,000.00	2,865,000.00	0.00	68,125,000.00	3,775,000.00	64,350,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0350-36967640

**\*\* Recalculated \*\***

**16 Gallatin County**

**0350 Bozeman Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	2,633,819.05	314,657.31	0.00	2,948,476.36
Net Pension - TRS	25,202,621.00	1,963,242.10	0.00	27,165,863.10